



DEPARTMENT OF DEFENSE

GENERAL SERVICES ADMINISTRATION

NATIONAL AERONAUTICS AND SPACE ADMINISTRATION

[OMB Control No. 9000-0026]

[Docket 2012-0076; Sequence 18]

Federal Acquisition Regulation;

Information Collection; Change Order Accounting

AGENCIES: Department of Defense (DOD), General Services Administration (GSA), and National Aeronautics and Space Administration (NASA).

ACTION: Notice of request for public comments regarding an extension to an existing OMB clearance.

SUMMARY: Under the provisions of the Paperwork Reduction Act, the Regulatory Secretariat will be submitting to the Office of Management and Budget (OMB) a request to review and approve an extension of a previously approved information collection requirement concerning change order accounting.

Public comments are particularly invited on: Whether this collection of information is necessary for the proper performance of functions of the Federal Acquisition Regulations (FAR), and whether it will have practical

utility; whether our estimate of the public burden of this collection of information is accurate, and based on valid assumptions and methodology; ways to enhance the quality, utility, and clarity of the information to be collected; and ways in which we can minimize the burden of the collection of information on those who are to respond, through the use of appropriate technological collection techniques or other forms of information technology.

DATES: Submit comments on or before **[Insert date 60 days after publication in the Federal Register.]**

ADDRESSES: Submit comments identified by **Information Collection 9000-0026, Change Order Accounting** by any of the following methods:

- Regulations.gov: <http://www.regulations.gov>.

Submit comments via the Federal eRulemaking portal by inputting "Information Collection 9000-0026, Change Order Accounting" under the heading "Enter Keyword or ID" and selecting "Search". Select the link "Submit a Comment" that corresponds with "Information 9000-0026, Change Order Accounting". Follow the instructions provided at the "Submit a Comment" screen. Please include your name, company name (if any), and "Information Collection 9000-0026, Change Order Accounting" on your attached document.

- Fax: 202-501-4067.

- Mail: General Services Administration, Regulatory Secretariat (MVCB), 1275 First Street, NE, Washington, DC 20417. ATTN: Hada Flowers/IC 9000-0026, Change Order Accounting.

Instructions: Please submit comments only and cite Information Collection 9000-0026, Change Order Accounting, in all correspondence related to this collection. All comments received will be posted without change to <http://www.regulations.gov>, including any personal and/or business confidential information provided.

FOR FURTHER INFORMATION CONTACT: Mr. Michael O. Jackson, Procurement Analyst, Office of Governmentwide Acquisition Policy, GSA, (202) 208-4949, or email at michaelo.jackson@gsa.gov.

SUPPLEMENTARY INFORMATION:

A. Purpose

FAR 43.205 allows a contracting officer, whenever the estimated cost of a change or series of related changes under a contract exceeds \$100,000, to assert the right in the clause at FAR 52.243-6, Change Order Accounting, to require the contractor to maintain separate accounts for each change or series of related changes. Each account shall record all incurred segregable, direct costs (less allocable credits) of work, changed and unchanged,

allocable to the change. These accounts are to be maintained until the parties agree to an equitable adjustment for the changes or until the matter is conclusively disposed of under the Disputes clause. This requirement is necessary in order to be able to account properly for costs associated with changes in supply and research and development contracts that are technically complex and incur numerous changes.

B. Annual Reporting Burden

The estimated annual reporting burden has decreased from what was published in the Federal Register at 74 FR 18718, on April 24, 2009. The estimated number of respondents has decreased from 8,750 to 200, based on information received from Government organizations most likely to use change order accounting. In addition, the reduction in the number of respondents is made possible because of the improvement in Generally Accepted Accounting Principles (GAAP), the use of FAR cost principles (FAR subpart 31.2), and expanded use of Cost Accounting Standards (CAS). These procedures, in most cases, enable the Government to account for the cost of changes without having to resort to change order accounting. The responses per respondent decreased from 18 to 12, based on an estimated monthly submission to the

Government, or 12 times a year. The estimated hours per response time of .084 increased to .5, or 30 minutes. This change is based on a reassessment of the estimated time required to gather and report the accounting information in the format specific to this information collection.

Respondents: 200.

Responses Per Respondent: 12.

Annual Responses: 2,400.

Hours Per Response: 0.5.

Total Burden Hours: 1,200.

OBTAINING COPIES OF PROPOSALS: Requesters may obtain a copy of the information collection documents from the General Services Administration, Regulatory Secretariat (MVCB), 1275 First Street, NE, Washington, DC 20417, telephone (202) 501-4755. Please cite OMB Control No. 9000-0026, Change Order Accounting, in all correspondence.

Dated: August 14, 2012

William Clark,
Acting Director,
Federal Acquisition Policy Division,
Office of Acquisition Policy,
Office of Governmentwide Policy.

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